GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

G. O. (P) No. 76/2017/TD.

30th June, 2017
Dated, Thiruvananthapuram, 16th Mithunam, 1192
9th Ashadha, 1939.

S. R. O. No. 374/2017.—In exercise of the powers conferred by sub-section (3) of section 54 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Ordinance, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Kerala Goods and Services Tax Ordinance, 2017.

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This notification shall come into force with effect from the 1st day of July, 2017.

By order of the Governor,

MINHAJ ALAM,
Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala has decided to notify that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the Kerala Goods and Services Tax Ordinance, 2017 in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017).

The notification is intended to achieve the above object.